FORM MO-1040A

Information to Complete Form MO-1040A

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2005, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 5 and 6.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2005 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

Use the chart below to locate your income on your federal return.

FEDERAL FORM	LINE		
Federal Form 1040	Line 37		
Federal Form 1040A	Line 21		
Federal Form 1040EZ	Line 4		
Federal Form 1040X	Line 1C		

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 4 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your federal return with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked either box on Federal Form 1040EZ, Line 5, or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A

If you checked Box B, enter "0".

2. **Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your return and was not a dependent of someone else.

Only one box may be checked on Line 4, Boxes A through G.

Enter on Line 4 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040A.

Line 5 — Tax from Federal Return

Use the chart below to locate your tax on your federal return. This amount is limited based on your filing status, and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 57 minus Lines 45 and 66a
1040X	Line 8c minus Line 13c

Line 6 — Standard or Itemized Deductions

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040A, Line 6.

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, use the chart below.

Federal Form	Line Numbers
1040A	Line 24
1040	Line 40
1040X	Line 2

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were required to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040A. Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.

Note: If you did not check either box on Federal Form 1040EZ, Line 5, enter \$5,000 if single or \$10,000 if married.

Line 7 — **Dependents**

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 8 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2005, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themself without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

A. Enter the amount paid for qualified long-term care insurance. . . A) \$ If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H. B. Enter the amount from Federal Schedule A, Line 4.B) \$ C. Enter the amount from Federal Schedule A, Line 1. C) \$ D. Enter the amount of qualified long-term care included in Line C. D) \$____ E. Subtract Line D from Line C. E) \$____ F. Subtract Line E from Line B. If amount is less than **zero, enter "0".** . . F) \$ G. Subtract Line F from

Line A. G) \$_____

Н.	Multiply Line G (or
	Line A if you did not
	have to complete Lines
	B through G) by 50
	percent. Enter here and
	on Form MO-1040A,
	Line 8

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 11 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

Line 12 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).

Line 13 — Estimated Tax Payments

Include any estimated tax payments made on your 2005 return and any overpayment applied from your 2004 Missouri return.

Line 16 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 17 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040A and/or any two additional trust funds.

Additional Trust Funds: If you choose to give to any of the additional trust funds, enter the two-digit code (see below) in the spaces provided on Line 17. If you want to give to more than two additional trust funds, please submit a check directly to the fund. See www.dor.mo.gov/tax/trustfunds.htm for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society	
Heartland Division, Inc.,	
Fund	01
American Diabetes Association	
Gateway Area Fund	02

Fund
Missouri Fund
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund
(ALS—Lou Gehrig's Disease) Fund
Fund
Arthritis Foundation Fund
General Revenue Fund06 March of Dimes Fund08
March of Dimes Fund08
Military Family Relief Fund11
Muscular Dystrophy Association
Fund
National Multiple Sclerosis
Society Fund10

The minimum contribution is \$2, or \$4 if married filing combined for the following trust funds: Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Fund, and Missouri National Guard Fund.

The minimum contribution is \$1, or \$2 if married filing combined for the following trust funds: Workers Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, and General Revenue Trust Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds: American Cancer Fund, American Diabetes Fund, Association Gateway Area Trust Fund; American Heart Association Trust Fund; American Lung Association of Missouri Trust Fund; American Lung Association of Missouri Trust Fund; ALS Lou Gehrig's Disease Trust Fund; Arthritis Foundation Trust Fund; March of Dimes Trust Fund; Muscular Dystrophy Association Trust Fund; and National Multiple Sclerosis Society Trust Fund.

Line 18 — Refund

Subtract Lines 16 and 17 from Line 15 and enter on Line 18.

Line 19 — Amount Due

Payments must be postmarked by April 17, 2006, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number,

checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo. gov/tax/ personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

Amount of Tax Paid	Convenience Fee
\$0.00-\$33.00	\$1.00
\$33.01-\$100.00	3.0%
\$100.01-\$250.00	2.9%
\$250.01-\$500.00	2.8%
\$500.01-\$750.00	2.7%
\$750.01-\$1,000.00	2.6%
\$1,000.01-\$1,500.0	00 2.5%
\$1,500.01-\$2,000.0	00 2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

You **must sign** Form MO-1040A. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return and Federal Schedule A
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - —if you have an entry on Line 8, Long-term Care Insurance Deduction

Mail Form MO-1040A, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue P.O. Box 500 Jefferson City, MO 65106-0500. Send 2-D barcode returns to: Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue P.O. Box 329 Jefferson City, MO 65107-0329. Send 2-D barcode returns to: Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 1, Line 6.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-forprofit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Line 2 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$5,580.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages,

Tier I and Tier II, during 2005. **The amount cannot exceed \$8,524.** (Tier I maximum of \$5,580 and Tier II maximum of \$2,944.)

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 67, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

Line 6 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 8. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 37, is greater than \$145,950 (\$72,975 if married filing separate), complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax

Line 7 — **Earnings Taxes**

If you entered an amount on Line 6 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 7 the amount of earnings taxes withheld shown on Form W-2(s).

Line 9 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 1, Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m. Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102 (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113 (573) 884-3814

Jefferson City 3400 B Knipp Drive (573) 751-7191 <u>Joplin</u>

1110 E. Seventh St., Suite 400 (417) 629-3070

Kansas City

615 East 13th St., Room B-2 (816) 889-2920

Springfield

149 Park Central Square, Room 313 (417) 895-6474

St. Louis

3256 Laclede Station Rd., Suite 101 (314) 877-0177

St. Joseph

525 Jules, Room 314 (816) 387-2230

Other Important Phone Numbers

 Form Ordering
 (800) 877-6881
 Refund Inquiry Line
 (573) 751-3505

 Form Order Questions
 (573) 751-5337
 Electronic Filing Information
 (573) 751-3930

 Forms-by-Fax
 (573) 751-4800
 (573) 751-4800
 (573) 751-3930

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters

32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

2005 Missouri School District Numbers

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

 All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided. All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

- 1. Determine your public school district at the time of completing your return.
- If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
- 3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
- 4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
- 5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME NUMBER	NAME NUMBER	NAME NUMBER	NAME NUMBER	NAME NUMBER
Adair Co. R-I (Novinger) 365	Cainsville R-I058	Dallas Co. R-I (Buffalo) 112	Gasconade Co. R-I	Hurley R-I214
Adair Co. R-II (Brashear) 045	Calhoun R-VIII 059	Davis R-XII	(Hermann)197	
Adrian R-III001	Callao C-8	Delta C-7 (Deering) 385	Gasconade Co. R-II	Iberia R-V 215
Advance R-IV 002	Camdenton R-III 062	Delta R-V	(Owensville) 376	Independence 30 217
Affton 101	Cameron R-I063	Dent-Phelps R-III	Gideon 37 165	Iron Co. C-4 (Viburnum) . 218
Albany R-III004	Campbell R-II 064	(RFD, Salem) 117	Gilliam C-4166	
Altenburg 48005	Canton R-V065	DeSoto 73114	Gilman City R-IV 167	Jackson R-II219
Alton R-IV006	Cape Girardeau 63066	Dexter R-XI118	Glenwood R-VIII169	Jasper Co. R-V222
Appleton City R-II008	Carl Junction R-I067	Diamond R-IV119	Golden City R-III171	Jefferson C-123
Arcadia Valley R-II	Carrollton R-VII068	Dixon R-I 120	Gorin R-III	(Nodaway Co.) 223
(Ironton)009	Carthage R-IX 069	Doniphan R-I 121	Grain Valley R-V173	Jefferson City224
Archie R-V 010	Caruthersville 18070	Dora R-III	Grandview C-4	Jefferson Co. R-VII
Ash Grove R-IV011	Cassville R-IV 071	Drexel R-IV	(Jackson Co.) 174	(RFD, Festus)
Atlanta C-3012	Center 58	Dunklin R-V	Grandview R-II	Jennings
Aurora R-VIII013	(Jackson County) 074	(Jefferson Co.) 124	(Jefferson Co.) 175	Johnson Co. R-VII 571
Ava R-I	Centerville R-I	East Buchanan Co. C-I	Green City R-I 177	Joplin R-VIII
Avenue City R-IX 015	Central R-III (Park Hills) 480	(Gower)	Green Forest R-II 178	Junction Hill C-12229
Avilla R-XIII016	Centralia R-VI079	East Carter Co. R-II	Green Ridge R-VIII 179	Kansas City 33 231
D C D 1/2 04 7	Chadwick R-I	(Ellsinore)126	Greenfield R-IV	Kearney R-I
Bakersfield R-IV 017	Chaffee R-II	East Lynne 40 127	Greenville R-II	Kelso C-7
Ballard R-II 018	Charleston R-I	East Newton Co. R-VI128	Grundy Co. R-V (Galt) 182	Kennett 39 234
Bayless	Chilliantha R.II	East Prairie R-II 129	Hala D.I. 194	Keytesville R-III 235
Bell City R-II020	Chillicothe R-II 085 Clark Co. R-I (Kahoka) 230	El Dorado Springs R-II 131	Hale R-I	King City R-I 236
Belleview R-III	Clarksburg C-2	Eldon R-I132	Hallsville R-IV186	Kingston K-14
Bernie R-XIII	Clarkton C-4	Elsberry R-II134	Hamilton R-II	(Washington Co.)237
Bevier C-4	Clayton	Eminence R-I 135	Hancock Place	Kingston 42 (Caldwell
Billings R-IV	Clearwater R-I	Everton R-III 137	Hannibal 60 189	Co.) 238
Bismarck R-V	Clever R-V	Excelsior Springs 40 138	Hardeman R-X 190	Kingsville R-I 239
Blackwater R-II031	Climax Springs R-IV 092	Exeter R-VI	Hardin-Central C-2 191	Kirbyville R-VI240
Blair Oaks097	Clinton	Egir Crovo D.V. 140	Harrisburg R-VIII192	Kirksville R-III 241
Bloomfield R-XIV 033	Clinton Co. R-III	Fair Grove R-X 140 Fair Play R-II 141	Harrisonville R-IX 193	Kirkwood R-VII242
Blue Eye R-V 034	(Plattsburg) 397	Fairfax R-III141	Hartville R-II194	Knob Noster R-VIII 244
Blue Springs R-IV 035	Cole Camp R-I 096	Fairview R-XI144	Hayti R-II 195	Knox Co. R-I (Edina)245
Bolivar R-I 037	Cole Co. Ŕ-I	Farmington R-VII 146	Hazelwood196	
Boncl R-X	(Russellville)432	Fayette R-III147	Henry Co. R-I (Windsor) . 553	Laclede Co. C-5
Boonville R-I039	Cole Co. R-V (Eugene) 136	Ferguson–Florissant R-II 148	Hermitage R-IV198	(RFD, Lebanon) 247
Bosworth R-V 040	Columbia 93098	Festus R-VI	Hickman Mills C-1200	Laclede Co. R-I (Conway) 102
Bowling Green R-I 042	Community R-VI099	Fordland R-III	Hickory Co. R-I	Ladue (St. Louis Co.) 248
Bradleyville R-I043	Concordia R-II 101	Forsyth R-III	(Urbana)201	Lafayette Co. C-1
Branson R-IV044	Cooper Co. R-IV	Fort Osage R-I (Route 2,	Higbee R-VIII202	(Higginsville) 249
Braymer C-4046	(Bunceton) 054	Independence)153	High Point R-III203	Lakeland R-III
Breckenridge R-I047	Cooter R-IV103	Fort Zumwalt R-II 154	Hillsboro R-III204	(Deepwater)251
Brentwood	Couch R-I	Fox C-6 (Arnold) 155	Holcomb R-III205	Lamar R-I
Bronaugh R-VII049	Cowgill R-VI105	Francis-Howell R-III156	Holden R-III 206	LaMonte R-IV
Brookfield R-III 050	Craig R-III	Franklin Co. R-II	Holliday C-2 207	LaPlata R-II 285
Brunswick R-II 052	Crane R-III	(RFD, New Haven) 157	Hollister R-V208	Laquey R-V
Buchanan Co. R-IV	Crawford Co. R-I	Fredericktown R-I 158	Houston R-I 209	Laredo R-VII
(DeKalb)	(Bourbon)	Fulton 58 159	Howard Co. R-II	Lawson R-XIV258
Bucklin R-II	Crocker R-II109	Gainesville R-V160	(Glasgow) 168 Howell Valley R-I 210	Lebanon R-III 260
Butler R-V056	Crystal City 47	Galena R-II	Hudson R-IX211	Lee's Summit R-VII 261
Dutiel N-v	Crystal City 4/110	Gallatin R-V 162	Humansville R-IV212	Leesville R-IX
Cabool R-IV 057	Dadeville R-II 111	Gasconade C-4 (Falcon) 163	Hume R-VIII 213	Leeton R-X
Ca.5001 R 17	Saderine R II	Saconade e i (raicon) 103		200001117711111111111111111111111111111

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III .		Montgomery			374		e Osage R-II . 439	Sweet Springs	R-VII501
Lesterville R-IV Lewis Co. C-1	265		ery City) 324 XIV 325		VI	Schuyler Co. Scotland Co.	R-I 440	T III. D. II	F02
	266		R-I (Stover) 491	OZAIK K-VI			441		502
Lexington R-V	267	Morgan Co.		Palmvra R-I	378		l573		504
Liberal R-II			523	Paris R-II .	379	Scott Co. Ce	ntral	Thornfield R-I	505
Liberty 53 Licking R-VIII .			R-II 327 rove R-III 328		380				-II 506
Lincoln R-II		Mountain Vi	iew-Birch		2		V (Benton) 442 444	Trenton R-IX .	508
Lindbergh R-VII	I 273		329		R-III 383	Senath Horn	esville C-8445	Tri-County R-\	
Linn Co. R-I (Pu		Mt. vernon	R-V330	Pemiscot Co			446		509
Livingston Co. F	K-III 275	Naulas D.II	221	,	uthersville) 386		l 447 ll 448	Twin Rivers R-	510
Lockwood R-I			331 -IV332	Pemiscot Co	o. Special st576	Shelby Co. R			512
Logan-Rogersvil	lle R-VIII . 277		nb R-IV 333		2387	,	450	(2.000.0)	
Lone Jack C-6			334	Pettis Co. R-	V		III451	Union R-XI (Fi	ranklin
Lonedell R-XIV Louisiana R-II .					lle) 389	Shell Knob 7 Sherwood C	'8452		514
Luray 33			field R-III 336 n R-I 337	Pettis Co. R-	XII alia) 390)453		I 515
Lutie R-VI		New Haven		Phelps Co. I			454	University City	/ 517
			338		ings) 130		455	Valley Park	518
Macks Creek R-	-V 283		Co. R-I340	Pierce City I	R-VI391		456		aledonia) 519
Macon Co. R-I			-IV 341 II 342		II (Clarksville) . 392		457 /I458		520
	284		arris R-III 343		C-4393 -VIII394		II459		521
Macon Co. R-IV	a) 286		/344		395	South Callav	vay R-II		522
Madison C-3 .			345	Platte Co. R			460		
Malden R-I		Nodaway-H (Graham)	olt K-VII		/)396	South Harris	on Co. R-II 461		R-V 527
Malta Bend R-V			347		R-III 398	South Holt C		Warren Co. R-	
Manes R-V Mansfield R-IV		Norborne R	-VIII 348		pe R-VI 399 w R-VI 400		462		R-VI528
Maplewood-Ric			349		401	South Iron C			530
	292	North Andre	ew Co. R-VI		R-I402)463		531
Marceline R-V		North Calla		Portageville	574		way Co. R-IV 464	Waynesville R	-VI532
Maries Co. R-I (Maries Co. R-II	(Vienna)524		City) 351			South Pemis			III 533
	021		ess R-III 220		·V405		465		/II 534
Marion C. Early	R-V	North Harris	on K-III)353	Purdy R-II.	406		one Co. R-I . 466		es 535
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